

## **AMENDMENTS TO THE SPECIFICATION**

Please replace the second full paragraph on page 1 with the following amended paragraph:

As a next-generation DRAM is developed, the length of a MOSFET channel used is significantly reduced and the minimum pitch size of word lines and bit lines is also gradually reduced. In a multi-layer metal structure system such as DRAM, further, a method by an insulating spacer is formed on the sidewall of a metal line using nitride or oxide in order to insulate the metal line and a metal plug, has been widely used, which further reduces the distance between the metal lines. In this case, upon deposition of IMD (inter metal dielectric is deposition), a gap filling comes to the front as a serious problem.

Please replace the third full paragraph on page 2 with the following amended paragraph:

As mentioned above, In a multi-layer metal structure system such as DRAM, ~~further,~~ a method of a formation of ~~by~~ an insulating spacer (word line spacer or bit line spacer) ~~is formed~~ on the sidewall of a metal line using nitride or oxide has been widely used in order to insulate the metal lines (bit lines or word lines) and a metal plug (bit line plug or contact plug), ~~has been widely used,~~ which thus requires a higher integration of the device and further reduces the distance between the metal lines.

Please replace the first full paragraph on page 10 with the following amended paragraph:

Referring now to FIG. 6B, the unnecessary portion of the second contact plug is removed by etching process and the exposed insulating film spacer 77 between the bit lines 75 is removed while the second contact plug is removed. Then, the photoresist pattern is removed.